Registered No. HSE-49/2016

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.794 AMARAVATI, WEDNESDAY, DECEMBER 13, 2017 **G.811**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES-II)

AMENDMENT TO EXEMPTION NOTIFICATION No.07/2017 TO EXEMPT SERVICES PROVIDED BY FAIR PRICE SHOPS TO GOVERNMENT AND THOSE PROVIDED BY RWCIS & PMFBY FOR MNAIS & NAIS, AND INSERT EXPLANATION FOR LLP.

[G.O.Ms.No.589, Revenue (Commercial Taxes-II), 12th December, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, makes the following amendments to the Notification issued in G.O.Ms.No.588, Revenue (CT-II) Dept., Dt.12-12-2017 .

These amendments shall be deemed to have come into force with effect on and from 22nd August, 2017.

AMENDMENTS

In the said Notification, in the table,

(A) In column nos.(l) (2) (3) (4) and 5, after serial number 9, the following entries shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U- 17 World Cup 2017.”;

(B) In column nos.(l) (2) (3) (4) and 5, after serial number 11, the following entries shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil

(C) in serial number 35, in column (3),-

(a) Against item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted;

(b) Against item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)”, shall be substituted;

(D) in paragraph 4, in the Explanation, after clause (ii), the following shall be added, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, www.ap.egazette.cgg.gov.in